

**CLAIM FOR REFUND ON NONTAXABLE SALES AND EXPORTS OF DIESEL FUEL**

CLAIM PERIOD	/	/	THROUGH	/	/	
YOUR ACCOUNT NO.						

BOARD USE ONLY		
RR-B/A	AUD	REG
RR-QS	FILE	REF
EFF		

**BOARD OF EQUALIZATION**  
**FUEL TAXES DIVISION**  
**PO BOX 942879**  
**SACRAMENTO CA 94279-2050**

MAKE CHANGES  
TO NAME OR  
ADDRESS  
IF NEEDED

**READ INSTRUCTIONS  
BEFORE PREPARING**

You may use this form to file a claim for refund of tax paid on undyed diesel fuel exported for use outside the state, sold to the U.S. Government, sold to train operators for use in a diesel-powered train or for other off-highway use, or used in your operations for purposes other than propelling vehicles on the highway of this state.

**Enter the beginning and ending dates of the period covered by this claim as mm/dd/yy in the box above.**

**REPORT OF DIESEL FUEL TRANSACTIONS****REPORT WHOLE  
GALLONS ONLY**

1. Undyed diesel fuel purchased in California tax-paid <i>(enter from Schedule 1A)</i>	1.	
2. Dyed and undyed diesel fuel purchased ex-tax for sale or use in California <i>(enter from Schedule 2A)</i>	2.	

**CLAIM FOR REFUND OF TAX-PAID DIESEL FUEL****REPORT WHOLE  
GALLONS ONLY**

3. Tax-paid fuel exported <i>(enter from Schedule 13A)</i>	3.	
4. Tax-paid fuel sold to the United States Government <i>(enter from Schedule 13C)</i>	4.	
5. Tax-paid fuel sold to train operators <i>(enter from Schedule 13G)</i>	5.	
6. Tax-paid fuel used in your operations for purposes other than to operate motor vehicles on-highway	6.	
7. Total gallons of tax-paid diesel fuel to be refunded <i>(add lines 3 through 6)</i>	7.	
8. Tax rate	8.	.18
9. AMOUNT OF REFUND <i>(multiply line 7 by line 8)</i>	9.	\$

**CERTIFICATION**

*I, the undersigned, certify that, to the best of my knowledge, all information on this claim and any accompanying documents is true, correct, and complete. I further certify that the diesel fuel covered by this claim did not show any visible evidence of dye, and that the diesel fuel tax was not included in the sales price of the diesel fuel covered by this claim and was not collected from the purchasers. In addition, I certify that I have in my possession valid exemption certificates from train operators for transactions covered by this claim, and that, to the best of my knowledge, all the information on the certificates is true and correct.*

SIGNATURE	TELEPHONE (     )
TITLE	DATE

## INSTRUCTIONS

### CLAIM FOR REFUND ON NONTAXABLE SALES AND EXPORTS OF DIESEL FUEL

#### GENERAL INFORMATION

If you are not licensed as an ultimate vendor, you may use this form to file a claim for refund on tax-paid undyed diesel fuel you exported or sold for exempt purposes, without collecting the tax reimbursement. (You are not an ultimate vendor because you do not make sales to ultimate purchasers, for use on a farm for farming purposes or for use in an exempt bus operation.)

Exempt sales include sales for export for use outside California, sales to the U.S. Government and its agencies or instrumentalities, or sales to train operators for use in a diesel powered train or other off-highway use. You may be reimbursed for tax paid on undyed diesel fuel **you** used for purposes other than operating vehicles on highways in this state.

You may file a claim for any of the exempt sales and uses stated above. The law allows for claims to be filed once a year. However, if your claim exceeds \$750 for any calendar quarter, you may request to file your claims on a quarterly basis. Do not use this form if you are claiming a tax refund for diesel fuel sold for use on a farm for farming purposes or for use in an exempt bus operation. If you make these types of sales (to ultimate purchasers), you must be licensed as an ultimate vendor and file form (BOE-770-DV) to claim a refund.

If you are interested in filing your Nontaxable Sales and Exports of Diesel Fuel Claim Form electronically with the State Board of Equalization (Board), please contact the Fuel Taxes Division at 916-322-9669.

To obtain the latest information on any product codes or if you need help completing this form, please call us at 916-322-9669 or visit the Board's website at: <http://www.boe.ca.gov/sptaxprog/spftdmfuels.htm>.

#### FILING REQUIREMENTS

**Note:** *If you are filing a claim for refund, you must complete all appropriate schedules and submit them with this claim. Failure to properly complete the schedules will result in your refund claim not being accepted and the form and all accompanying documents will be returned. To prepare the claim form, you must first complete the applicable schedules.*

#### Preparation of Schedules

Each claim for refund on tax-paid sales of diesel fuel sold for exempt purposes without collecting the tax reimbursement must be supported by schedules detailing all purchases of diesel fuel and all exempt sales of tax-paid undyed diesel fuel for which you are claiming a refund. You will need to use the enclosed Receipt Schedule to list your purchases and the enclosed Disbursement Schedule to list your sales of tax-paid diesel fuel for which you are claiming a refund. You must select the appropriate schedule code from the Diesel Fuel Schedule Codes list which is included with this claim form and enter it on the Receipt or Disbursement Schedule, as indicated. For each schedule used, there can only be one product type reported per page for the period. Each product requires a code to identify the type of fuel. You will need to make a copy of the blank schedules included with this claim form for each schedule and product code combination you will be using. For each schedule, complete the information in boxes (c) and (d) in the header of the schedule. Enter (c) the schedule code from the Diesel Fuel Schedule Codes list and (d) product code from the Diesel Fuel Product Codes description table. Boxes (a) Company Name, (b) Account Number and (e) the month and year for which the schedule applies will be completed for you. If they are not completed, please enter the appropriate information from the face of the claim form.

**COMPLETING THE CLAIM FOR REFUND**

- Claim** Be sure to complete the top section of the claim form on page 1 where we require you to enter your claims beginning and ending dates for this claim. Please enter the dates in the following format (mm/dd/yy - i.e., 04-01-03).
- Period Box**
- Line 1.** Enter the total gallons of undyed diesel fuel purchased tax-paid for the period from Schedule 1A.
- Line 2.** Enter the total gallons of dyed and undyed diesel fuel purchased without California tax for the period from Schedule 2A.
- Line 3.** Enter the total gallons of tax-paid undyed diesel fuel exported for use outside the state from Schedule 13A. In support of gallons claimed on this line, please provide a copy of a completed bill-of-lading for each export.
- Line 4.** Enter the total gallons of tax-paid undyed diesel fuel sold to the U.S. Government from Schedule 13C.
- Line 5.** Enter the total gallons of tax-paid undyed diesel fuel sold to train operators for use in a diesel-powered train from Schedule 13G. All sales to a train operator must be supported by an exemption certificate - (Form BOE-231-DT, Diesel Fuel Tax Exemption Certificate for Train Operator) from the train operator. (Note: Regardless of how a train operator is licensed, the operator must hold a permit issued by the Board of Equalization in order to issue an exemption certificate).
- Line 6.** You may file a claim for refund of tax paid on diesel fuel used in your operations for purposes other than to operate motor vehicles on-highway. Enter the total gallons of undyed diesel fuel used off-highway in your diesel fuel operations. Attach explanations and detailed worksheets for all amounts listed on line 6. Include any undyed diesel fuel purchased tax-paid and used for purposes other than operating motor vehicles upon the highways of this state. Do not include dyed diesel fuel.
- Line 7.** Enter the total gallons of tax-paid undyed diesel fuel for which you are claiming a refund by adding lines 3 through 6.
- Line 8.** This is the current tax rate on diesel fuel.
- Line 9.** Enter the amount to be refunded by multiplying the rate on line 8 by the total number of gallons on line 7.

**DIESEL FUEL SCHEDULE CODES**

SCHEDULE CODE	SCHEDULE NAME
<b>Receipts</b>	
1A	Fuel Purchased Tax-Paid
2A	Fuel Purchased Ex-Tax
<b>Disbursements</b>	
13A	Tax-Paid Fuel Exported
13C	Tax-Paid Fuel Sold to the United States Government
13G	Tax-Paid Fuel Sold to Train Operators

**DIESEL FUEL MODE CODES**

Mode Code	Mode
J	Truck
PL	Pipeline
R	Rail
B	Barge
GS	Gas Station Deliveries (sales of tax-paid fuel)
S	Ship (ocean marine vessel)

**IF YOU WISH ADDITIONAL INFORMATION, PLEASE CONTACT THE STATE BOARD OF EQUALIZATION, FUEL TAXES DIVISION, P.O. BOX 942879, SACRAMENTO, CA 94279-0030, TELEPHONE 916-322-9669**

(If additional space is needed, please photocopy the schedule before making entries.)

(a) COMPANY NAME	(b) ACCOUNT NUMBER	(c) SCHEDULE CODE	(d) PRODUCT CODE	(e) MONTH/YEAR
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[illegible]

(If additional space is needed, please photocopy the schedule before making entries.)

(a) COMPANY NAME	(b) ACCOUNT NUMBER	(c) SCHEDULE CODE	(d) PRODUCT CODE	(e) MONTH/YEAR
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[illegible]